

FIELD WORK AUDIT PROGRAM AND RESULTS FILE
Job Code 0109

Auditor: GMandrekar

APPROVED:

DATE:

Objective D: To ascertain whether the Office of Equality Assurance is adequately staffed to ensure compliance with the City's prevailing wage/living wage resolutions and fair employment and disability access requirements

Sub-Objective 1: Evaluate whether the OEA is reviewing all applicable contracts for the prevailing wage/living wage compliance [T-1, T-5, C-14, C-19]

Did Not Start ---Not used in the draft report. Also see objective D5.5

D-1.1 Obtain and review any policies and procedures with regard to the prevailing wage/living wage resolutions. Also review the OEA matrix on living wage/prevaling wage to ensure that the matrix is consistent with the resolution requirements.

NOT STARTED

D-1.2 Document and test any staff training material in order to ensure that

- staff are aware of living wage/prevaling wage resolution requirements

Also document any training staff undergoes on a regular basis

NOT STARTED

D-1.3 Review the OEA database and compare total number of cases reviewed by the OEA against total number of contracts awarded by the City to ensure that OEA has reviewed all contracts [T-1]

NOT STARTED

D-1.4 Obtain a sample of purchase orders to ensure that Purchasing has forwarded all applicable contracts to OEA [T-5, C-19]

NOT STARTED

D-1.5 Interview personnel from Purchasing to get an understanding on how they ensure they have that they have forwarded all applicable Purchase orders to OEA. Verify whether they have any policies or procedures on how the purchase orders need to be filled in terms of OEA requirements [T-5, C-19]

NOT STARTED

D-1.6 Interview appropriate personnel from the ten largest cities in California to get an understanding of how they monitor the prevailing wage or living wage if applicable in their Cities.

NOT STARTED

If exceptions are noted, interview appropriate staff and determine the cause of the exceptions.

D-1.6 Summarize sub-objective results:

- Key limitations of current process;
- Overall assessment and/or conclusion;
- Audit issues and/or findings;
- If information comes to auditor's attention indicating that abuse or illegal acts may have occurred, the Auditor-in Charge will immediately notify the City Auditor and the Supervising Auditor. Audit steps will be extended as necessary and the auditor should determine the extent to which these acts significantly affect the audit results. (*Audit standards FWS 3A and 3B*).

NOT STARTED

Sub-Objective 2: To evaluate whether data contained in the OEA's nine databases is complete and reliable (T-7)

D-2.1 Flowchart the databases with each of their functions to get an understanding of how the databases are linked and their function [T-7, C-23]

NOT STARTED

D-2.2 Obtain a sample of purchase orders issued by the Purchasing department to:

- verify that the OEA has captured all those contracts [T-5, C-19]

COMPLETED

NOT STARTED

D-2.3 Verify that adequate controls exist to prevent erroneous deletion or addition of data in the database [T-7, C-22, C-23]

NOT STARTED

D-2.4 Obtain and analyze the data entries:

- to ensure that there is no duplication and
- to obtain an understanding of how the investigation results are recorded in the database and that all results are accurately entered in the database [T-7, C-22, C-23]

If exceptions are noted, interview appropriate staff and determine the cause of the exceptions.

NOT STARTED

D-2.5 Summarize sub-objective results:

- Key limitations of current process;
- Overall assessment and/or conclusion;
- Audit issues and/or findings;
- If information comes to auditor's attention indicating that abuse or illegal acts may have occurred, the Auditor-in Charge will immediately notify the City

NOT STARTED

Sub-Objective 3- Evaluate whether the OEA is adequately staffed in the labor compliance section to meet its workload [T-8, C-24]

D-3.1 Document the OEA's performance measurement system and test is for completeness and accuracy [T-8, C-24]

NOT STARTED

D-3.2 Document the number of cases investigated per year. Break it up by year, quarter and month [T-8, C-24]

NOT STARTED

D-3.3 Interview the compliance coordinator to document how caseload is being managed. [T-8, C-24]

NOT STARTED

D-3.4 Determine how the caseload is distributed and if not evenly distributed then determine the cause and if the workload can be redistributed among compliance specialists [T-8, C-24]

NOT STARTED

D-3.5 Obtain the case logs for a sample of inspections to

- Document the amount of time spent per inspection.
- Verify that the OEA has procedures and criteria on how many inspections to be done. Verify that OEA has procedures and policies on how inspections should be done to ensure that all contractors are treated consistently
- Document procedures for determining the inspection frequency and scheduling process [T-8, C-24]

NOT STARTED

D-3.6 Analyze the workload information and assess if staff are used efficiently and appropriately [T-8, C-24]

NOT STARTED

If exceptions are noted, interview appropriate staff and determine the cause of the exceptions.

NOT STARTED

D-3.7 Summarize sub-objective results:

- Key limitations of current process;
- Overall assessment and/or conclusion;
- Audit issues and/or findings;
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NOT STARTED

Sub-Objective 4: Evaluate whether the OEA is adequately staffed in the fair employment and disability section to meet its workload [T-9, C-25]

D-4.1 Document the OEA's performance measurement system and test it for completeness and accuracy [T-9, C-25]

NOT STARTED

D-4.2 Document the number of cases investigated per year. Break it up by year, quarter and month [T-9, C-25]

NOT STARTED

D-4.3 Determine how the caseload is distributed and how the cases are investigated to accurately determine the workload. [T-9, C-25]

NOT STARTED

D-4.4 Analyze workload information and assess if staff are used efficiently and appropriately [T-9, C-25]

NOT STARTED

If exceptions are noted, interview appropriate staff and determine the cause of the exceptions.

D-4.5 Summarize sub-objective results:

- Key limitations of current process;
- Overall assessment and/or conclusion;
- Audit issues and/or findings;
- If information comes to auditor's attention indicating that abuse or illegal acts may have occurred, the Auditor-in Charge will immediately notify the City Auditor and the Supervising Auditor. Audit steps will be extended as necessary and the auditor should determine the extent to which these acts significantly affect the audit results. (*Audit standards FWS 3A and 3B*).

NOT STARTED

Sub-Objective 5: To evaluate whether contractors are complying with all applicable resolutions in a timely manner. [T-2, T-3, C-7, C-8]

D-5.1 Obtain the OEA's binders of resolutions and test it for completeness and accuracy [T-2, T-3, C-1]

NOT STARTED

D-5.2 Obtain the OEA's policies on number of days allowed for contractors to comply with documentation requests [T-2, T-3, C-7, C-8]

NOT STARTED

D-5.3 Sample payments to contractors to ensure that the OEA issued a Notice of Completion before the payment was made [T-2, T-3, C-7]

NOT STARTED

D-5.4 Determine the number of instances when the OEA requested Purchasing to withhold payment because of a contractor's failure to comply with the resolutions. Assess whether the OEA should have requested Purchasing to withhold a payment to a contractor but did not. [T-2, T-3, C-7, C-8]

NOT STARTED

D-5.5 Obtain a sample of OEA cases to verify whether the contractors comply within required number of days [T-2, C-7, C-8]

NOT STARTED

D-5.6 Determine whether this is reasonable and sufficient time for contractors to comply [T-8]

NOT STARTED

If exceptions are noted, interview appropriate staff and determine the cause of the exceptions.

D-5.4 Summarize sub-objective results:

- Key limitations of current process;
- Overall assessment and/or conclusion;
- Audit issues and/or findings;
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NOT STARTED

Sub-Objective 6: Ensure that the certification program is in compliance with Proposition 209 and the controls are adequate and complete. [T-10, C-26]

D-6.1 Obtain and review Proposition 209 and applicable Superior Court ruling to ensure that the City is in compliance with the Proposition requirements [T-10, C-26]

NOT STARTED

D-6.2 If necessary, interview with the City Attorneys office to ensure that OEA is in compliance with Proposition 209 requirements [T-10, C-26]

NOT STARTED

D-6.3 Summarize sub-objective results:

- Key limitations of current process;
- Overall assessment and/or conclusion;
- Audit issues and/or findings;
- If information comes to auditor's attention indicating that abuse or illegal acts may have occurred, the Auditor-in Charge will immediately notify the City Auditor and the Supervising Auditor. Audit steps will be extended as necessary and the auditor should determine the extent to which these acts significantly affect the audit results. (*Audit standards FWS 3A and 3B*).

NOT STARTED